

Product Formulation Statements

This guidance applies to reimbursable meals and snacks served in the U.S. Department of Agriculture's (USDA) [Child Nutrition Programs](#). The USDA Child Nutrition Programs include the school nutrition programs (National School Lunch Program (NSLP), School Breakfast Program (SBP), Afterschool Snack Program (ASP), Fresh Fruit and Vegetable Program (FFVP), Special Milk Program (SMP), and Seamless Summer Option (SSO) of the NSLP); the Child and Adult Care Food Program (CACFP); and the Summer Food Service Program (SFSP).



Sponsors of the USDA Child Nutrition Programs must be able to document that commercial processed foods (such as burritos, pizza, and chicken nuggets) provide the amount of the food components credited toward the USDA meal patterns. For example, to credit a beef and cheese burrito as 2 ounce equivalents of the meat/meat alternates component, sponsors must obtain documentation from the manufacturer indicating that one serving of the product contains 2 ounces of cooked lean meat and cheese.

Menu planners cannot determine the amount of the meal pattern components in a product by reading the Nutrition Facts label or ingredients statement. If a commercial processed product does not have a Child Nutrition (CN) label, sponsors must obtain a product formulation statement (PFS) from the manufacturer that demonstrates the product's meal pattern contribution.

A PFS is a document developed by manufacturers that provides specific information about how a product credits toward the USDA meal patterns for Child Nutrition Programs. It generally includes a detailed explanation of what the product contains and indicates the amount of each ingredient in the product by weight. The information on PFS forms can vary among manufacturers because these forms are not monitored by the USDA. Table 1 shows an example of a PFS for a commercial grain product.



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Table 1. Example of a PFS for a commercial grain product



Food and Nutrition Service

Product Formulation Statement for Documenting Grains in Child Nutrition Programs

(Crediting Standards Based on Grams of Creditable Grains (ounce equivalents))

Child Nutrition (CN) Program Operators should include a copy of the label from the purchased product package in addition to the following information on letterhead signed by an official company representative. CN Program Operators have the option to choose the crediting method that best fits their specific needs for menu planning.

Product Name:	Wheat Smile Pancakes	Code No.:	123456
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Manufacturer: ABC Bread Company Serving Size: 2 pancakes: 50 grams (1.75 ounces)
(raw dough weight may be used to calculate creditable grain amount)

I. Does the product meet the Whole Grain-Rich Criteria: Yes X No

II. Does the product contain non-creditable grains: Yes ☐ No ☒ How many grams:

(Products with more than 0.24 ounce (oz.) equivalent (eq.) or 3.99 grams (g) for Groups A-G or 6.99g for Groups H and I of non-creditable grains may not credit towards the grain requirements for school meals.)

III. Use Exhibit A: Grain Requirements for Child Nutrition Programs in the FBG to determine if the product fits into Groups A-G (baked goods), Group H (cereal grains) or Group I (RTE breakfast cereals). (Different methodologies are applied to calculate servings of grain component based on creditable grains. Groups A-G use the standard of 16g creditable grain per oz. eq.; Group H uses the standard of 28g creditable grain per oz. eq.; and Group I is reported by volume or weight.)

Indicate to which Exhibit A Group (A-I) the Product Belongs: C

DESCRIPTION OF CREDITABLE GRAIN INGREDIENT*	GRAMS OF CREDITABLE GRAIN INGREDIENT PER PORTION ¹	GRAM STANDARD OF CREDITABLE GRAIN PER OZ. EQUIVALENT (16g or 28g) ²	CREDITABLE AMOUNT
	A	B	A ÷ B
Whole-wheat flour (47%)	23.5	16	1.4687
Enriched flour (22%)	11	16	0.6875
Total			2.1562
Total Creditable Amount ³			2.0

* Creditable grains vary by CN Program. See the FBG for specific Program requirements.

¹ (Serving size) X (% of creditable grain in formula). Please be aware that serving sizes other than grams must be converted to grams.

² Standard grams of creditable grains from the corresponding Group in Exhibit A.

³ Total Creditable Amount must be rounded **down** to the nearest quarter (0.25) oz. eq. Do **not** round up.

Total weight (per portion) of product as purchased 1.75 ounces

Total contribution of product (per portion) 2 oz. eq.

I certify that the above information is true and correct and that a 1.75 ounce portion of this product (ready for serving) provides 2 oz. eq. grains. I further certify that non-creditable grains **are not** above 0.24 oz. eq. per portion. Products with more than 0.24 oz. eq. or 3.99g for Groups A-G or 6.99g for Groups H and I of non-creditable grains may not credit towards the grain requirements for school meals.

Signature
John Smith
Printed Name

President, ABC Bread Company	
Title	
11/3/2020	123-456-7890
Date	Phone Number

November 2019

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Required Information for PFS Forms

To document a product's crediting information, the manufacturer's PFS must:

- list the product name, product code, serving size, and creditable ingredients;
- indicate how the product credits toward the USDA's meal pattern requirements;
- document how the manufacturer obtained the crediting information by citing specific Child Nutrition Program resources or regulations, such as the USDA's FBG and USDA policy on crediting foods (e.g., [USDA policy memos for Child Nutrition Programs](#) and [Food and Nutrition Service \(FNS\) instructions for Child Nutrition Programs](#)); and
- be prepared on company letterhead with the signature of a company official and the date of issue. The signature can be handwritten, stamped, or electronic.

PFS forms that do not meet these requirements cannot be accepted as crediting documentation. Sponsors must request a revised PFS (and supporting documentation if needed) from the manufacturer.

Manufacturers may modify the USDA's PFS forms for various types of commercial products. For example, cheese pizza could have crediting information for the vegetables component in addition to the meat/meat alternates and grains components. Manufacturers may choose to use one PFS to document the crediting information for each meal component, but must clearly identify how each component contributes to the meal pattern requirements. The PFS must include the information needed for sponsors of Child Nutrition Programs to determine how the product contributes to the meal pattern requirements.



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Reviewing PFS Forms

An appropriate PFS form will provide specific information about the product and show how the manufacturer obtained the meal pattern crediting information by citing [Child Nutrition Program regulations](#) or USDA resources such as [USDA policy memos](#), [FNS instructions](#), and other USDA policy guidance. Sponsors must review this information for accuracy using the guidance below.

1. **Review the PFS prior to purchasing processed products.** The USDA's [Food Manufacturers/Industry](#) webpage contains resources to assist sponsors with this process, including sample PFS forms for the meat/meat alternates, grains, fruits, and vegetables components; and other resources for reviewing crediting documentation for commercial products. These resources are listed below.

Meat/Meat Alternates

- Product Formulation Statement for Documenting Meats/Meat Alternates (M/MA) in Child Nutrition Programs (USDA):
https://www.fns.usda.gov/sites/default/files/resource-files/PFS_Meats-Meat_Alternates_Fillable_508.pdf
- Questions and Answers on Alternate Protein Products (APP):
<https://fns-prod.azureedge.net/sites/default/files/APPindustryfaqs.pdf>
- Reviewer's Checklist for Evaluating Manufacturer Product Formulation Statements (Product Analysis) for Meat/Meat Alternate (M/MA) Products:
https://fns-prod.azureedge.net/sites/default/files/reviewer_checklist.pdf

Vegetables and Fruits

- Product Formulation Statement for Documenting Vegetables and Fruits in School Meal Programs (USDA):
https://fns-prod.azureedge.net/sites/default/files/resource-files/PFS_Veg_Subgroups_Fruits_Fillable_508.pdf
- Product Formulation Statement for Documenting Vegetables and Fruits in School Meal Programs: Completed Sample for Vegetables (USDA):
<https://www.fns.usda.gov/sites/default/files/resource-files/PFSsamplevegetables.pdf>
- Product Formulation Statement for Documenting Vegetables and Fruits in School Meal Programs: Completed Sample for Fruits (USDA):
<https://fns-prod.azureedge.net/sites/default/files/resource-files/PFSsamplefruits.pdf>

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- Product Formulation Statement for Documenting Vegetables and Fruits in the Child and Adult Care Food Program, Summer Food Service Program, and NSLP Afterschool Snacks (USDA):
https://www.fns.usda.gov/sites/default/files/resource-files/PFS_Total_Veg_Fruits_Fillable_508.pdf

Grains

- Product Formulation Statement for Documenting Grains in Child Nutrition Programs (USDA):
https://www.fns.usda.gov/sites/default/files/resource-files/PFS_Grains_Oz_Eq_Fillable_508.pdf
- Product Formulation Statement for Documenting Grains in Child Nutrition Programs – Completed Sample (USDA):
https://www.fns.usda.gov/sites/default/files/resource-files/PFS_Example_Grains_Oz_Eq.pdf
- Product Formulation Statement for Documenting Grains/Breads Servings in the Child and Adult Care Food Program, Summer Food Service Program, and NSLP Afterschool Snacks (USDA):
https://www.fns.usda.gov/sites/default/files/resource-files/PFS_Grains-Breads_Servings_Fillable_508.pdf
- Product Formulation Statement for Documenting Grains/Breads Servings in the Child and Adult Care Food Program, Summer Food Service Program, and NSLP Afterschool Snacks – Completed Sample (USDA):
https://www.fns.usda.gov/sites/default/files/resource-files/PFS_Example_Grains-Breads_Servings.pdf

For guidance on how to review PFS forms for grains, see “Evaluating PFS Forms for Grain Products” in the CSDE’s guide, *Meeting the Whole Grain-rich Requirement for the NSLP and SBP Meal Patterns for Grades K-12*.

2. **Verify the accuracy of the PFS.** Sponsors must review the information below.

- Determine that the creditable ingredients listed in the PFS match a description in the FBG. If a PFS for a specific product claims to provide a higher meal component credit than the amount listed in the FBG, the PFS must clarify all credited ingredients and demonstrate how the product provides that credit according to the USDA’s regulations, guidance, or policy.

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- Verify that the product's stated credit toward the USDA's meal pattern requirements is not greater than the serving size of the product. For example, a 2.2-ounce beef patty cannot credit for more than 2 ounce equivalents of the meat/meat alternates component in the NSLP and SSO; and no more than 2 ounce of the meat/meat alternates component in the CACFP and SFSP.
- Assure that the creditable components are visible in the finished product. To claim a contribution toward the meat/meat alternates component, the product must have a visible meat or meat alternate (such as a sausage link, beans, cheese, or peanut butter), and the PFS must specify the method for crediting these items.



The USDA encourages careful review of product literature. Sponsors are accountable for ensuring that reimbursable meals and snacks meet the meal pattern requirements.

For additional guidance on accepting product documentation, review the CSDE's resources, *Accepting Processed Product Documentation in the NSLP and SBP*, *Accepting Processed Product Documentation in the CACFP*, and *Accepting Processed Product Documentation in the SFSP*; and the USDA's handout, *Tips for Evaluating a Manufacturer's Product Formulation Statement*; and visit the CSDE's webpages below.

- Crediting Commercial Processed Products in CACFP Adult Day Care Centers (CSDE's Crediting Foods in CACFP Adult Day Care Centers webpage):
<https://portal.ct.gov/SDE/Nutrition/Crediting-Foods-in-CACFP-Adult-Day-Care-Centers/Documents#CommercialProducts>
- Crediting Commercial Processed Products in CACFP Child Care Programs (CSDE's Crediting Foods in Child Care Programs webpage):
<https://portal.ct.gov/SDE/Nutrition/Crediting-Foods-in-CACFP-Child-Care-Programs/Documents#CommercialProducts>
- Crediting Commercial Processed Products in School Nutrition Programs (CSDE's Crediting Foods in School Nutrition Programs webpage):
<https://portal.ct.gov/SDE/Nutrition/Crediting-Foods-in-School-Nutrition-Programs#CommercialProducts>
- Crediting Commercial Processed Products in the SFSP (CSDE's SFSP webpage):
<https://portal.ct.gov/SDE/Nutrition/Summer-Food-Service-Program/Documents#CreditingCommercialProcessedProductsSFSP>

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Resources

Accepting Processed Product Documentation in the CACFP (CSDE):

https://portal.ct.gov/-/media/SDE/Nutrition/CACFP/Crediting/Accepting_Processed_Product_Documentation_CACFP.pdf

Accepting Processed Product Documentation in the NSLP and SBP (CSDE):

https://portal.ct.gov/-/media/SDE/Nutrition/NSLP/Crediting/Accepting_Processed_Product_Documentation_SNP.pdf

Accepting Processed Product Documentation in the SFSP (CSDE):

https://portal.ct.gov/-/media/SDE/Nutrition/SFSP/CreditingSFSP/Accepting_Processed_Product_Documentation_SFSP.pdf

Afterschool Snack Program Handbook (CSDE):

<https://portal.ct.gov/-/media/SDE/Nutrition/ASP/ASPHandbook.pdf>

Child Nutrition (CN) Labeling Program (CSDE):

https://portal.ct.gov/-/media/SDE/Nutrition/NSLP/Crediting/CN_Labeling_Program.pdf

Child Nutrition Programs (CSDE webpage):

<https://portal.ct.gov/SDE/Nutrition/Child-Nutrition-Programs>

Crediting Foods in School Nutrition Programs (CSDE webpage):

<https://portal.ct.gov/SDE/Nutrition/Meal-Patterns-School-Nutrition-Programs>

Crediting Foods in the CACFP Adult Day Care Centers (CSDE webpage):

<https://portal.ct.gov/SDE/Nutrition/Crediting-Foods-in-CACFP-Adult-Day-Care-Centers>

Crediting Foods in the CACFP Child Care Programs (CSDE webpage):

<https://portal.ct.gov/SDE/Nutrition/Crediting-Foods-in-CACFP-Child-Care-Programs>

Crediting Foods in the SFSP (CSDE webpage):

<https://portal.ct.gov/SDE/Nutrition/Summer-Food-Service-Program/Documents>

Food and Nutrition Service (FNS) instructions (CSDE webpage):

<https://portal.ct.gov/SDE/Nutrition/FNS-Instructions-for-Child-Nutrition-Programs>

Food Buying Guide for Child Nutrition Programs (USDA):

<https://www.fns.usda.gov/tn/food-buying-guide-for-child-nutrition-programs>

Food Manufacturers/Industry (USDA webpage):

<https://www.fns.usda.gov/cnlabeling/food-manufacturersindustry>

Laws and Regulations for Child Nutrition Programs (CSDE webpage):

<https://portal.ct.gov/SDE/Nutrition/Laws-and-Regulations-for-Child-Nutrition-Programs>

Meal Patterns for CACFP Adult Day Care Centers (CSDE webpage):

<https://portal.ct.gov/SDE/Nutrition/Meal-Patterns-CACFP-Adult-Centers>

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Meal Patterns for CACFP Child Care Programs (CSDE webpage):

<https://portal.ct.gov/SDE/Nutrition/Meal-Patterns-CACFP-Child-Care-Programs>

Meal Patterns for Grades K-12 in School Nutrition Programs (CSDE webpage):

<https://portal.ct.gov/SDE/Nutrition/Meal-Patterns-School-Nutrition-Programs>

Meal Patterns for Preschoolers in School Nutrition Programs (CSDE webpage):

<https://portal.ct.gov/SDE/Nutrition/Meal-Patterns-Preschoolers-in-School-Nutrition-Programs/Documents>

Meal Patterns for the Summer Food Service Program (SFSP) (CSDE webpage):

<https://portal.ct.gov/SDE/Nutrition/Summer-Food-Service-Program#MealPatterns>

Menu Planning Guide for Preschoolers in the NSLP and SBP (CSDE):

https://portal.ct.gov/-/media/SDE/Nutrition/NSLP/Preschool/Menu_Planning_Guide_Preschool.pdf

Menu Planning Guide for School Meals for Grades K-12 (CSDE):

<https://portal.ct.gov/SDE/Nutrition/Menu-Planning-Guide-for-School-Meals>

Nutrition Guide: Summer Food Service Program (USDA):

https://fns-prod.azureedge.net/sites/default/files/resource-files/USDA_SFSP_NutritionGuide.pdf

Presentation: CN Labels and Product Formulation Statements (USDA):

<https://theicn.org/resources/930/march-2016/109876/manufacturers-product-formulation-statement-pfs03-31-16.pdf>

Tips for Evaluating a Manufacturer's Product Formulation Statement (USDA):

<https://fns-prod.azureedge.net/sites/default/files/cn/manufacturePFStipsheet.pdf>

USDA Policy Memos for Child Nutrition Programs (USDA's FNS Documents & Forms webpage):

<https://www.fns.usda.gov/resources>

USDA Product Formulation Statements (USDA's Food Manufacturers/Industry webpage):

<https://www.fns.usda.gov/cnlabeling/food-manufacturersindustry>

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For more information, visit the CSDE's [Child Nutrition Programs](#) webpage or contact the [Child Nutrition Programs staff](#) in the CSDE's Bureau of Health/Nutrition, Family Services and Adult Education, 450 Columbus Boulevard, Suite 504, Hartford, CT 06103-1841.

This document is available at https://portal.ct.gov/-/media/SDE/Nutrition/NSLP/Crediting/Product_Formulation_Statements.pdf

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- (1) mail: U.S. Department of Agriculture
Office of the Assistant Secretary for Civil Rights
1400 Independence Avenue, SW
Washington, D.C. 20250-9410;
- (2) fax: (202) 690-7442; or
- (3) email: program.intake@usda.gov.

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